

## Cómo cambiar el nombre de una iglesia

Cuando la iglesia local quiere usar un nombre diferente de su nombre legal, la iglesia tiene 2 opciones:

1. Adoptar un nombre asumido o nombre ficticio, o puede
2. Enmendar estatutos de la organización para cambiar su nombre

### Adoptando un nombre asumido o ficticio

Los estatutos de corporaciones de sin fines de lucros proveen oportunidades para adoptar un nombre "asumido" o "ficticio". Este proceso se conoce como registrando su nombre "Doing Business As" (Haciendo Negocios Como). Un nombre ficticio es un nombre que es diferente de su nombre legal. Si su corporación ya ha sido establecida y usted desea un nombre distinto al nombre actual de sus artículos de corporación, usted necesitara registrar el nombre como "Doing Business As". (DBA)

Esto debe ser considerado por muchas iglesias cuando buscan versiones abreviadas que son más fáciles de decir en conversaciones informales. Por ejemplo, cuando el nombre legal de la iglesia es Life Evangelical Covenant Church y escogen usar el nombre Life Covenant.

El proceso para adoptar un nombre asumido es diferente en cada estado, el proceso general es lo siguiente:

- Contacte o visite la página de web de la oficina del Secretario de Estado
- Busque el formulario para adoptar un nombre asumido, ficticio, DBA
- Llene y envíe el formulario con su cuota

Cuando el formulario sea aceptado por el gobierno de su estado, la iglesia mantendrá su nombre legal y también podrá operar bajo su nuevo nombre. Si la iglesia provee a su banco la registración con el estado, podrán cambiar el nombre en la cuenta bancaria. **Pero tendrán que usar su nombre legal cuando paguen sus impuestos de empleador y envíen formas W-2 y las formas IRS 941.** Al usar el nombre asumido en estos formularios, serán rechazados.

Las ventajas en adoptar un nombre asumido son:

- No se requiere cambiar el nombre en todas las cuentas o títulos de propiedades
- Mantendrá su nombre legal en los archivos público por lo cual será fácil para alguien buscar su nombre si buscan dejar dinero de un testamento o fondo en fideicomiso

Las desventajas en adoptar un nombre asumido son:

- El nombre asumido tendrá que ser renovado a cierto tiempo, puede ser anualmente, semestralmente, cada tres años, etc
- Con cada renovación del nombre asumido tendrá que pagar una cuota
- El nombre asumido no previene que otra organización use el mismo nombre asumido

### Enmendando estatutos para cambiar su nombre

Las iglesias pueden cambiar su nombre al enmendar los estatutos de la organización. Al usar este proceso, la iglesia cambiara su nombre legal de su historia archivado con el Secretario de Estado indicando todo los nombres anterior y corriente. Como resultado del cambio de nombre, la iglesia necesitara cambiar su nombre en todas las cuentas incluyendo las cuentas con el IRS. Algunos estados piden que las iglesias cambien su nombre en los títulos de sus propiedades, aunque no sea necesario legalmente.

El proceso de enmendar sus estatutos es lo siguiente:

- Busque el formulario para enmendar sus estatutos en la página de web del Secretario de Estado
- Llene y envíe el formulario con la cuota. Típicamente el formulario requiere que usted provee la información: (ver ejemplo adjunto)
  - Número del archivo proveído por el Secretario de Estado- este número se puede encontrar en la página de web del Secretario de Estado
  - Nombre corriente de la corporación
  - Como fue la enmienda adoptada, por ejemplo, voto de miembros, voto por directores, y la fecha de adopción
  - De que enmienda se trata. En algunos estados usted tendrá que conocer que son sus artículos para poder enmendar la sección correcta. Típicamente el nombre de la corporación se encuentra en el Artículo 1
  - La firma de un oficial autorizado. En algunos estados, tendrá que ser uno de los oficiales que esta nombrado con el Secretario de Estado

Una vez la enmienda está registrado con la oficina del secretario del estado, usted recibirá una copia marcado, "Filed" (Archivado) y su nombre será cambiado. El Secretario de Estado mantendrá un archivo de sus nombres anteriores, y su nuevo nombre será usado de aquí en adelante.

Al cambiar el nombre, la iglesia debe informar al fisco (IRS) es su informe anual, el Formulario 990 sobre su cambio en su nombre y asegurar que su nombre nuevo identifique con su número federal de identificación de empleador, FEIN. Más información en cómo cambiar su nombre esta adjunto. Si su iglesia no llena el formulario de impuesto 990 (cuales muchas iglesias no llenan) usted tendrá que mandar una carta firmada con sus artículos enmendado y marcado "Filed" (Archivado) al:

Internal Revenue Service  
Exempt Organization Determinations  
Room 4024  
P.O. Box 2508  
Cincinnati, OH 45201

Si usted tiene alguna pregunta usted debe contactar a la oficina de su abogado local para más ayuda.

Form **NFP 104.15/20** (Rev. Aug. 2014)  
**APPLICATION TO ADOPT, CHANGE OR  
CANCEL an ASSUMED CORPORATE NAME**  
General Not For Profit Corporation Act

SAMPLE  
ASSUMED NAME  
OR  
DBA

Secretary of State  
Department of Business Services  
501 S. Second St., Rm. 350  
Springfield, IL 62756  
217-782-9520  
217-782-6961  
www.cyberdriveillinois.com

Payment must be made by check or money order  
payable to Secretary of State.

Filing fee \$ 90 File # 123456 Approved: \_\_\_\_\_

----- Submit in duplicate ----- Type or Print clearly in black ink ----- Do not write above this line -----

1. Corporate Name: Good Shepard Covenant Church
2. State or Country of Incorporation: Illinois
3. Date Incorporated (if an Illinois corporation) or Date Authorized to Transact Business in Illinois (if a foreign corporation):  
01/01/2000  
Month & Day Year

**Complete No. 4 and No. 5 if adopting or changing an assumed corporate name.**

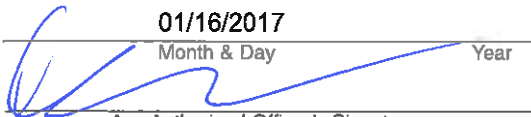
4. Corporation intends to adopt and to transact business under the assumed corporate name of:  
King of Kings Covenant Church
5. The right to use the assumed corporate name shall be effective from the date this application is filed by the Secretary of State until 01/01/2020, the first day of the corporation's anniversary  
Month & Day Year  
month in the next year evenly divisible by five.

**Complete No. 6 if changing or cancelling an assumed corporate name.**

6. Corporation intends to cease transacting business under the assumed corporate name of:  
\_\_\_\_\_
7. The undersigned corporation has caused this statement to be signed by a duly authorized officer who affirms, under penalties of perjury, that the facts stated herein are true and correct.

Dated 01/16/2017  
Month & Day Year

Good Shepard Covenant Church  
Exact Name of Corporation

  
Any Authorized Officer's Signature

Billy Graham - Chair  
Name and Title (type or print)

**NOTE:** The filing fee to adopt an assumed corporate name is \$150 if the current year ends with a 0 or 5; \$120 if the current year ends with a 1 or 6; \$90 if the current year ends with a 2 or 7; \$60 if the current year ends with a 3 or 8; or \$30 if the current year ends with a 4 or 9.

The fee for cancelling an assumed corporate name is \$5.

The fee to change an assumed name is \$5.

Secretary of State  
Department of Business Services  
501 S. Second St., Rm. 350  
Springfield, IL 62756  
217-782-1832  
www.cyberdriveillinois.com

Remit payment in the form of a  
check or money order payable  
to Secretary of State.

# SAMPLE AMENDING ARTICLES OF INCORPORATION

File # 123456 Filing Fee: \$25 Approved: \_\_\_\_\_

----- Submit in duplicate ----- Type or Print clearly in black ink ----- Do not write above this line -----

1. Corporate Name (See Note 1 on back.): Good Shepard Covenant Church

2. Manner of Adoption of Amendment:  
The following amendment to the Articles of Incorporation was adopted on 01/15/2017 in the manner indicated below (check one only):  
Month Day, Year

- By affirmative vote of a majority of the directors in office, at a meeting of the board of directors, in accordance with Section 110.15. (See Note 2 on back.)
- By written consent, signed by all the directors in office, in compliance with Sections 110.15 and 108.45. (See Note 3 on back.)
- By members at a meeting of members entitled to vote by the affirmative vote of the members having not less than the minimum number of votes necessary to adopt such amendment, as provided by this Act, the Articles of Incorporation or the bylaws, in accordance with Section 110.20. (See Note 4 on back.)
- By written consent signed by members entitled to vote having not less than the minimum number of votes necessary to adopt such amendment, as provided by this Act, the Articles of Incorporation, or the bylaws, in compliance with Sections 107.10 and 110.20. (See Note 5 on back.)

3. Text of Amendment:  
(a.) When an amendment affects a name change, insert the new corporate name below. Use 3(b.) below for all other amendments. \*Article 1: The Name of the Corporation is:

King of Kings Covenant Church  
New Name

(b.) All amendments other than name change.  
If the amendment affects the corporate purpose, the amended purpose is required to be set forth in its entirety. If there is not sufficient space to add the full text of the amendment, attach additional sheets of this size.

NONE

4. The undersigned Corporation has caused these Articles to be signed by a duly authorized officer who affirms, under penalties of perjury, that the facts stated herein are true and correct.

**All signatures must be in BLACK INK.**

Dated 01/16 2017 Good Shepard Covenant Church  
Month Day Year Exact Name of Corporation

  
Any Authorized Officer's Signature

Billy Graham - Chair  
Name and Title (type or print)

5. If there are no duly authorized officers, the persons designated under Section 101.10(b)(2) must sign below and print name and title.

The undersigned affirms, under penalties of perjury, that the facts stated herein are true.

Dated \_\_\_\_\_ \* \_\_\_\_\_  
Month Day Year

_____ Signature	_____ Name and Title (print)
_____ Signature	_____ Name and Title (print)
_____ Signature	_____ Name and Title (print)
_____ Signature	_____ Name and Title (print)

**NOTES**

1. State the true and exact corporate name as it appears on the records of the Secretary of State BEFORE any amendment herein is reported.
2. Directors may adopt amendments without member approval only when the corporation has no members, or no members entitled to vote pursuant to §110.15.
3. Director approval may be:
  - a. by vote at a director's meeting (either annual or special), or
  - b. by consent, in writing, without a meeting.
4. All amendments not adopted under Sec. 110.15 require that:
  - a. the board of directors adopt a resolution setting forth the proposed amendment, and
  - b. the members approve the amendment.

Member approval may be:

- a. by vote at a members meeting (either annual or special), or
- b. by consent, in writing, without a meeting.

To be adopted, the amendment must receive the affirmative vote or consent of the holders of at least two-thirds of the outstanding members entitled to vote on the amendment (but if class voting applies, also at least a two-thirds vote within each class is required).

The Articles of Incorporation may supersede the two-thirds vote requirement by specifying any smaller or larger vote requirement not less than a majority of the outstanding votes of such members entitled to vote, and not less than a majority within each class when class voting applies. (Sec. 110.20)

5. When member approval is by written consent, all members must be given notice of the proposed amendment at least five days before the consent is signed. If the amendment is adopted, members who have not signed the consent must be promptly notified of the passage of the amendment. (Sec. 107.10 & 110.20)



## Change of Name - Exempt Organizations

An exempt organization that has changed its name must report the change on its next [annual return](#) (such as Form 990 or 990-EZ). An organization that does not file an annual return (for example, an organization that instead files [Form 990-N, the e-Postcard](#)), or an organization that is required to e-File its return, may report the change of name by letter or fax (not by phone) to [Customer Account Services](#).

The particular supporting documentation required to report a change of name depends on the type of organization. The chart below sets forth the supporting documentation required:

If Your Organization Is	The Request Must Include
Incorporated	A copy of the amendment to the Articles of Incorporation, and proof of filing with the appropriate state authority.
A Trust	A copy of the amendment to the trust instrument, or a resolution to amend the trust instrument, showing the effective date of the change of name and signed by at least one trustee.
An Unincorporated Association	A copy of the amendment to the Articles of Association, Constitution, or other organizing document, showing the effective date of the change of name and signed by at least two officers, trustees or members.

The letter or fax reporting the change of name must include your organization's

- full name (both the prior name and the new name)
- Employer Identification Number and
- authorized signature (an officer or trustee)

The individual signing the letter must state the capacity in which he or she is signing (for example, "John Smith, President").

If you need to report a change of your organization's address, see [Change of Address – Exempt Organizations](#).

The [EO Determinations Office](#) can issue an [affirmation letter](#) showing an organization's new name and affirming the section of the Internal Revenue Code under which IRS records show the organization as tax-exempt and whether contributions to the organization are deductible.



## Charities & Non-Profits Topics

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## About Us

Exempt Organizations (EO) administers tax law governing charities, private foundations and other entities exempt from federal income tax.

### [Director - Tamera L. Ripperda](#)

- Rulings and Agreements (R&A)
  - Determinations
  - Determinations Quality Assurance
  - EO Knowledge Management
- Program Management
- Examinations
  - Compliance Strategies Critical Initiatives (CSCI)
  - Examination Programs & Review (EPR)
  - 5 Examination Field Areas
  - Exempt Organizations Compliance Area (EOCA)

### [Tax-Exempt and Government Entities - Annual Priority & Program Letters](#)

#### How to contact us

For answers to questions about charities and other non-profit organizations, call IRS Tax Exempt and Government Entities Customer Account Services at (877) 829-5500 (toll-free number). If you prefer to write, use the address below.

For answers to employment tax questions, call the Business and Specialty Tax Line at (800) 829-4933 (toll-free).

To obtain a [determination letter](#) applying to a specific set of facts, or to send copies of amended documents write or fax to:

Internal Revenue Service  
Exempt Organizations Determinations  
Room 4024  
P.O. Box 2508  
Cincinnati, OH 45201  
Fax: (855) 204-6184

To elevate an issue within the [EO management structure](#) about an issue in a specific case, write to the appropriate manager.

To initiate a [closing agreement](#) unrelated to an ongoing examination, contact the EO closing agreement coordinator.